

CITY OF CHANDLER

INSTRUCTIONS FOR COMPLETING A TAX LICENSE APPLICATION

General Information

→ Please read all instructions. Incomplete applications cannot be processed.

→ You can also apply and pay online at www.chandleraz.gov/tax.

A Privilege Tax License is required for everyone doing business in the City. However, issuance of a Tax License DOES NOT indicate or imply approval by the City to engage in business, and a tax license is not evidence of compliance with any requirement by any other department or agency.

All persons applying for a Chandler Privilege Tax License as Individuals, Sole Proprietors, or Husband & Wife businesses, must provide evidence of their legal right to be in the United States in compliance with A.R.S. 41-1080, or "Legal Arizona Workers Act" (LAWA). Please refer to the required form (License Application Supplement) and supporting documentation identified at www.chandleraz.gov/tax, or call (480) 782-2280 for additional information.

Most licenses are permanent, and subject to an annual license fee. Temporary licenses are issued only for periods of less than 30 days.

If you are the new owner of an existing business, provide the name and license number of the previous owner. *Have all prior taxes been paid? A new owner can be held responsible for the tax debt of the prior owner.*

A change of ownership, legal business entity, or location within the Chandler city limits (address, suite, etc.) requires a new license. Please provide your current license number and the effective date of the change.

Zoning Requirements

Home based locations within the Chandler city limits must obtain location approval (zoning approval). Applications are available from Development Services.

Commercial locations must have a Certificate of Occupancy (C of O). Applications are available from Development Services.

All questions regarding the Certificate of Occupancy or zoning approval should be directed to Development Services located at 215 East Buffalo Street, Chandler, AZ 85225 or (480) 782-3101.

Section I: Business Information

→ Please note: The nine empty boxes at the top of the form should be left blank. They are for office use only.

Business Name - List the business trade name if using one. If not, list the name of the business owner. Property managers applying on behalf of an owner should provide the owner's name in this section.

Business Location Address - This is your Chandler business location address. Include suite, unit, or apartment number. If you are applying for a license for real property rental, the Chandler rental property address is entered in this section. Each single family home, condo, townhouse, or commercial property must be separately licensed (In general, you must complete a separate application for each separate legal parcel of property).

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Business Phone - The phone number listed here should correspond to the Chandler business location unless the application is for real property rental. Please indicate if this number is not published. **When so noted, unpublished numbers are excluded from public access listings.**

Start Date - Provide the start date (month/day/year) of the business. If you are applying for a license due to ownership, entity or location change, the start date is the date of the change. If the business does not have a location in Chandler, please list the date of the first business activity in Chandler. The start date must be completed on the application. The City cannot process applications that do not have a start date.

E-mail address - If available, provide the e-mail address for the person who should receive general Chandler Privilege and Use Tax information and updates.

State Tax License # - An Arizona State privilege tax number is required unless your business is an exempt service or a residential rental property. Contact the Arizona Department of Revenue for information regarding State licensing requirements at (602) 255-3381.

Federal ID # - Corporations or businesses with a Federal Employer Identification Number should provide the FEIN. Individual owners or partnerships can use a Social Security number, or any nine digit number that is easy to remember.

Section II: Mailing Address and Phone Number

Name - List the legal entity name of the business if different from Section I. For sole proprietorships and partnership, use the owner's name. Property managers or independent tax preparers who will be receiving returns should list their name here.

Mailing Address - Provide the mailing address. Note: All privilege tax license and tax return mail will be sent to this address. Please include the suite, unit, or apartment number.

Phone Number - Provide the phone number that corresponds to the mailing location. Please indicate if this number is not published. **When so noted, unpublished numbers are excluded from public access listings.**

Section III: Business Ownership and Record Location Information

Ownership - Please indicate the type of ownership. If you mark "other" please describe.

All corporations must provide: State of incorporation, corporate officers (at least two), and statutory agent information. An LLC must list all members. Partnerships must provide the names of all general partners.

Owners/Partners/LLC Members or Officers - List complete owner/officer/partner information as requested. Include names and titles. Please indicate if phone numbers provided are not published. Home (not business) addresses are required. Post Office Box numbers are not acceptable for home addresses.

Statutory Agent - The name, address, and phone number of your Statutory Agent is required here. If you have nexus in Arizona, an Arizona agent must be listed.

Records Location - Complete this section if business records are not kept at the location listed in Section II.

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Section IV: Business Type

Check business type. If "Other" please describe.

Provide a detailed description of business activity. For example, if retail sales, list type of items to be sold; if construction contracting, list type of contracting, etc. Please indicate your Contractor's number with the Arizona Registrar of Contractors if you checked construction contracting.

Choose "Cash Receipts" if you recognize income based upon the date you receive payment. Choose "Accrual Method" if you recognize income when the customer is billed, regardless of when payment is received.

Please provide the total number of employees you anticipate at your Chandler location.

Section V: Business Premises Status

Please indicate whether or not you own the business location.

If you answer "No," please provide the name of the landlord or property manager, along with their mailing address and phone number.

Application and License Fees

Each application must include the appropriate licensing fees. Application and license fees are nonrefundable. Application fee, license fee, delinquent penalty, and back taxes (if any) must accompany the license application to assure prompt processing.

Application Fee – a \$15.00 one-time application processing fee is due with all applications, in addition to the appropriate license fee from these schedules.

GENERAL ANNUAL LICENSE FEE SCHEDULE

Business Start Date	License Fee	Delinquent License Penalty*
Jan 1 st – Mar 31 st	\$50.00	\$25.00
Apr 1 st – Jun 30 th	\$37.50	\$18.75
Jul 1 st – Sep 30 th	\$25.00	\$12.50
Oct 1 st – Dec 31 st	\$12.50	\$ 6.25
Annual Renewal	\$50.00	\$25.00

* If payment is not received in our office within 45 days of the start of business, the Delinquent License Penalty must be paid in addition to the License Fee and Application Fee.

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RESIDENTIAL RENTAL ANNUAL LICENSE FEE SCHEDULE

Business Start Date	License Fee per Unit / Maximum	Delinquent License Penalty per Unit Maximum*
Jan 1 st – Mar 31 st	\$2.00 / \$50.00	\$1.00 / \$25.00
Apr 1 st – Jun 30 th	\$1.50 / \$37.50	\$1.00 / \$25.00
Jul 1 st – Sep 30 th	\$1.00 / \$25.00	\$1.00 / \$25.00
Oct 1 st – Dec 31 st	\$0.50 / \$12.50	\$1.00 / \$25.00
Annual Renewal	\$2.00 / \$50.00	\$1.00 / \$25.00

*The delinquent license penalty will be assessed against any business operating 45 days or more prior to applying for a license. Prior year license fees and delinquency penalties will also be assessed for operating without a license for any part of a calendar year, beginning with 1990.